

§ 19.747 Records of manufacturing.

Each processor shall maintain daily records of the details of manufacturing operations, showing:

(a) The spirits, wines, and alcoholic flavoring materials received. The total receipts shall be summarized showing (1) the spirits received from storage or production at the same plant, (2) the spirits received from other plants by transfer in bond, (3) spirits received from customs custody, (4) wines received from the storage account at the same plant, (5) wines received by transfer in bond, and (6) alcoholic flavoring materials received.

(b) The spirits, wines, alcoholic flavoring materials, and other ingredients used in the manufacture of a distilled spirits products showing the serial number of the dump/batch record covering such dump.

(c) Bottling or packaging of each batch of spirits, showing the serial numbers of the bottling and packaging records covering such bottling or packaging.

(d) The results of bottling proof and fill tests as required by § 19.386.

(e) Receipt, use and disposition of liquor bottles.

(f) The rebottling, relabeling, and reclosing of bottled products as required by §§ 19.392 and 19.393.

(g) The spirits, wines, and alcoholic flavoring materials removed from the premises.

(h) The spirits moved to the production account for redistillation.

(i) Redistillation of spirits, including the production of gin and vodka by means other than original and continuous distillation.

(j) Record of alcoholic flavoring materials deposited into tanks prior to dumping showing the consignor, the date and quantity received, the name of the product, the date and quantity of each removal from the tank and losses.

(k) Spirits returned to bond.

(l) The voluntary destruction of spirits and wines.

(m) The losses as provided in subpart Q of this part.

The records required by paragraph (a) of this section shall also show the name and plant number of the producer or processor (warehouseman in the case

of blended beverage rums or brandies or spirits of 190 degrees of more of proof received from storage) for domestic spirits, the name of the importer and the country of origin for imported spirits, and the name and address of the producer of wines and alcoholic flavoring materials.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985]

§ 19.748 Dump/batch records.

(a) *Format of dump/batch records.* Proprietor's dump/batch records shall contain, as applicable, the following:

(1) Serial number;

(2) Name and distilled spirits plant number of the producer;

(3) Kind and age of spirits used with a notation to indicate treatment with oak chips, addition of caramel, imported spirits, and spirits from Puerto Rico and the Virgin Islands;

(4) Serial number of tank or container to which ingredients are added for use;

(5) Serial or identification number of tank or container from which spirits are removed;

(6) Quantity by ingredient of other alcoholic ingredients used, showing wine in wine gallons, percentage of alcohol by volume and proof, and alcoholic flavoring materials in proof gallons;

(7) Serial number of source transaction record (e.g., record covering spirits previously dumped);

(8) Date of each transaction;

(9) Quantity, by ingredient (other than water), of nonalcoholic ingredients used;

(10) Formula number;

(11) Quantity of ingredients used in the batch that have been previously dumped, reported on dump records, and held in tanks or containers;

(12) Total quantity in proof gallons of all alcoholic ingredients used;

(13) Identification of each record to which spirits are transferred;

(14) Quantity in each lot transferred;

(15) Date of each transfer;

(16) Total quantity in proof gallons of product transferred;

(17) Gain or loss; and

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(18) For each batch to be tax determined in accordance with § 19.35, the effective tax rate.

(b) *Redistillation.* (1) Dump/batch records shall be prepared to show spirits to be redistilled in the processing account, including the production of gin or vodka by redistillation. A dump record shall also be prepared to record the finished distillate.

(2) When redistillation requires the use of more than one tank or other vessel in a continuous distilling system, the system may be shown on the record in lieu of preparing a separate record to show each movement of spirits between tanks or vessels.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-297, 55 FR 18064, Apr. 30, 1990]

§ 19.749 Bottling and packaging record.

The bottling and packaging record shall be prepared and contain the following information:

- (a) Tank number(s);
- (b) Serial number (beginning with "1" at the start of each calendar or fiscal year);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which received;
- (e) Kind of product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) Size of the bottles or packages filled, number of bottles per case, and number of cases or packages filled;
- (i) Serial numbers by brand name of cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from subsection (f));
- (k) Total quantity bottled, packaged or otherwise disposed of in bulk;
- (l) Losses or gains; and
- (m) Whether the spirits were labeled as bottled in bond.

(Sec. 807(a), Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

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§ 19.750 Records of alcohol content and fill tests.

(a) Proprietors shall record the results of all tests of alcohol content and quantity (fill) conducted.

(b) The record shall be maintained in a manner and provide information that will enable appropriate TTB officers to determine whether the proprietor has complied with the provisions of § 19.386 by:

(1) Monitoring operations by conducting alcohol content and fill tests; and

(2) Employing procedures to correct variations in alcohol content and fill.

(c) Alcohol content and fill test records shall contain, at a minimum, the following information:

- (1) Date and time of test;
- (2) Bottling tank number;
- (3) Serial number of bottling record;
- (4) Bottling line designation;
- (5) Size of bottle;
- (6) Number of bottles tested;
- (7) Labeled alcohol content;
- (8) Alcohol content found by the test;
- (9) Percentage of variation from 100 percent fill; and
- (10) Corrective action taken, if any.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5555); Sec. 807(a), Pub. L. 96-39 (26 U.S.C. 5207))

[T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; 51 FR 37271, Oct. 21, 1986]

§ 19.751 Records of finished products.

Each processor shall maintain by proof gallons daily transaction records and a daily summary record of spirits bottled or packaged as follows:

(a) Beginning and ending quantity of bottled or packaged spirits on hand;

(b) Spirits bottled or packaged;

(c) Bottled or packaged spirits disposed of by:

- (1) Withdrawal on tax determination;
- (2) Transfer in bond;
- (3) Withdrawal free of tax or without payment of tax;
- (4) Dumping for further processing;
- (5) Transfer to the production account for redistillation;
- (6) Voluntary destruction;
- (7) Accountable losses;
- (8) Samples;
- (9) Inventory shortages and overages; and
- (10) Other dispositions.